

MOST URGENT
RTI MATTER

20385
25/02/22



GOVERNMENT OF INDIA
OFFICE OF THE PRINCIPAL COMMISSIONER, CGST & CENTRAL TAX:
KOLKATA - NORTH COMMISSIONERATE, CGST BHAWAN,
1ST FLOOR: 180, SHANTIPALLY, RAJDANGA MAIN ROAD, E.M. BYPASS KOLKATA-700107
C. No. V(30)22/RTI/HQ/CGST & CX/Kol-North/2022 Dated: -



To
Shri Mityumjoy Das Karmakar,
52/A Telipara Lane,
Po- Chatra, Serampore,
Hooghly, Pin- 712204.

Sir/Madam,
Sub: Information under the RTI Act, 2005 — Regarding.

Please refer to your RTI applications vide Registration Nos GSTKT/R/E/22/0007 & GSTKT/R/E/21/00190 dated-14.02.2022, which have been received in this Commissionerate on 17.02.2022 and received to this section on 18.02.2022. Subsequently the said RTI application was registered at this office vide Registration No.21/RTI/Kol-North/2022 dated-18.02.2022.

The desired informations as received from the AC(Tech), Kolkata North CGST&CX Commissionerate is enclosed herewith.

If you are aggrieved or dissatisfied with the above information, you may prefer an appeal within 30 (thirty) days of receipt of the information before the 1st Appellate Authority namely Ms Mohsina Tabassum, Joint Commissioner & FAA, CGST & CX, Kolkata-North Commissionerate, O/o The Principal Commissioner of CGST & CX, 2nd Floor, Kendriya Utpad Shulk Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata-700107.

Encl: 01(One) sheet.

Yours faithfully,

sd/
(Indu Bikash Das)
CPIO & Assistant Commissioner
HQ, RTI Cell
CGST: Kol-North Comm'te.

Dated 25 FEB 2022

C. No. As above/ 26382
Copy forwarded for information to:-

1. The Assistant Commissioner (Systems), Computer Cell, CGST & CX, Kolkata North Commissionerate with a request to upload the RTI application dated-14.02.2022, submitted by Shri Mityunjoy Das Karmakar, 52/A Telipara Lane, Po- Chatra, Serampore, Hooghly, Pin- 712204 (enclosed Six sheets).
2. The CPIO & Assistant Commissioner, CCO, O/o the Pr. Chief Commissioner CGST & CX, Kolkata Zone.

sd/
25/02/22
Super (System)

sd/
(Indu Bikash Das)
CPIO & Assistant Commissioner
HQ, RTI Cell
CGST: Kol-North Comm'te.

20323
24/02/22

Sup (RTI) 24/02/22



GOVERNMENT OF INDIA
OFFICE OF THE PRINCIPAL COMMISSIONER OF CGST & CENTRAL TAX,
KOLKATA NORTH COMMISSIONERATE
GST BHAWAN, 180 SHANTI PALLY, KOLKATA-700107

C.NO. V(30)36/Misc/Tech./ST-1/ Kol/2015/26247

Dated: 24 FEB 2022

To
The CPIO & Assistant Commissioner
HQ, RTI Cell
CGST Kolkata North Commissionerate
Kolkata


Sir,

Sub: RTI application dated: 14.02.2022 filed by Shri Mritunjoy Das Karmakar

Please refer to C.NO. V(30)22/RTI/HQ/CGST&CX/KOL-N/2022/25909 dated: 18.02.2022 on the above subject matter.

This is to intimate that no Company/ Govt. organisation is empowered to make any policy under GST

Yours faithfully,


(TENZING NORBU BHUTIA)
Assistant Commissioner (Technical)
CGST & Central Tax
Kolkata North Commissionerate
Kolkata



भारतसरकार
GOVERNMENT OF INDIA
प्रधान मुख्य आयुक्त का कार्यालय
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER

केन्द्रीय वस्तु एवं सेवा कर, कोलकाता क्षेत्र
CENTRAL GOODS AND SERVICES TAX AND CENTRAL EXCISE, KOLKATA ZONE
केन्द्रीय वस्तु एवं सेवा कर भवन, दुसरा तल, 180, शांतिपल्ली, आर. बी. कनेक्टर, कोलकाता - 700 107
GST Bhawan (2nd Floor), 180 Shanti Pally, R. B. Connector, Kolkata - 700 107
Phone No. 033-2441-6797/6842: Fax No. 033-2441-6834/6798



F. No. GCCO/RTI/APP/11/2022-O/o. Pr CC-CGST-ZONE-Kolkata/2228-33 Date: 16/02/2022.

To,
The CPIO,
Kolkata North / Kolkata South / Howrah /
Haldia / Bolpur / Siliguri,
CGST & CX Commissionerate.

Sir,

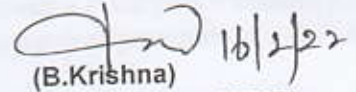
Sub: RTI Applications filed by Shri Mityunjoy Das Karmakar under Right to Information Act, 2005- reg.

Please find enclosed herewith two RTI applications having Registration No. GSTKT/R/E/22/00027 and GSTKT/R/E/21/00190 both dated 14.02.2022 (both applications filed along with PDF attached) filed online by **Shri Mityunjoy Das Karmakar, 52/A, Telipara Lane, Po.- Chatra, Serampore, Hooghly, Pin-712204**. It appears that the information sought by the applicant may pertain to your Commissionerate. Hence, the RTI Application is transferred to your office under section 6(3) of the RTI Act, 2005.

You are requested to supply the information directly to the applicant under RTI Act, 2005 within the due date as specified under RTI Act, 2005 under intimation to this office.

Yours faithfully,

Encl: As Above.


(B. Krishna)

Assitant Commissioner (CPIO)
Pr. CCO, Kolkata Zone

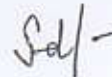
F. No. GCCO/RTI/APP/11/2022-O/o. Pr CC-CGST-ZONE-Kolkata/

Date: 10/2/2022.

Copy for information to:-

1. **Shri Mityunjoy Das Karmakar, 52/A, Telipara Lane, Po.- Chatra, Serampore, Hooghly, Pin-712204.**

Sir, in case of filing RTI first appeal, you are requested to apply it directly before the First Appellate Authority of the Commissionerate where your RTI application is being transferred u/s. 6(3) of the RTI Act, 2005 as this office cannot transfer RTI First Appeal application to another First Appellate Authority [Reference: The FAA, CIC in the matter of Sri Freddy Pareira file No. CIC/AA/A/2013/22-Decision dated 23/02/2013].



(B. Krishna)
Assitant Commissioner (CPIO)
Pr. CCO, Kolkata Zone

RTI REQUEST DETAILS

Registration No. : GSTKT/R/E/22/00027

Date of Receipt : 14/02/2022

Type of Receipt : Online Receipt

Language of Request : English

Name : MITYUNJOY DAS
KARMAKAR

Gender : Male

Address :

ORE,

State : West Bengal

Country : India

Phone No. : Details not provided

Mobile No. : 9876543210

Email : anumrimama@rediffmail.com

Status(Rural/Urban) : Urban

Education Status : Graduate

Is Requester Below Poverty Line ? : No

Citizenship Status : Indian

Amount Paid : 10)

Mode of Payment : Payment Gateway

Does it concern the life or Liberty of a Person ? : No(Normal)

Request Pertains to :

As a citizen of India, the following information are sought under RTI Act, 2005 for the interest of people of India.

Information Sought :

The distinct Rules/ Sub-Rules, Clause/Sub-Clause, Section/ Sub-section under the GST Act, 2017 by which the Company or Govt. Organization has been enshrined to make a Policy to withhold the GST amount appearing in the Invoice against payment of (i) First & Final Bill of Works Contract
(ii) Running Bill of Works Contract

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West Bengal Electronics Industry Development Corporation Limited

Webel Bhavan, Block EP & GP, Sector V, Bidhannagar, Salt Lake, Kolkata - 700 091
Phone 91 33 2339 2234/228/270/252 • Fax: 91 33 2357 1711 • e-mail: contact@webel-india.com
PAN: AAACW2411Q • TAN: CALW00084A • GSTIN: 19AAACW2411Q1Z1 • CIN: U52209WB1974SGC029237

WBEIDC/SEC/RTI/21-22/17

10/02/2022

To
Shri Mrityunjoy Das Karmakar
52/A Telipara Lane
P.O. Chatra, Distr. Hoogly
Pin - 712204

Sub: Information sought under the RTI Act, 2005

Dear Sir,

We acknowledge the receipt of your letter dated 20-01-2022 seeking information under Section 6(1) of the Right to Information Act, 2005. In this regard, we sought information from our Finance & Accounts Deptt. which responded as under -

"In relation to the captioned RTI, please find below the relevant provision of the CGST Act, 2017.

[Section 16

(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless,-

(a) he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other tax paying documents as may be prescribed;

(aa) the details of the invoice or debit note referred to in clause (a) has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note in the manner specified under section 37;

(b) he has received the goods or services or both.

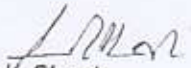
(c) subject to the provisions of section 41, the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilisation of input tax credit admissible in respect of the said supply; and

(d) he has furnished the return under section 39:]

On the background of aforesaid, the Company have made a policy to withhold the tax amount appearing in the invoice, if the same is not reflecting correctly in GSTR - 2B for the relevant period."

This is for your necessary information.

Thanking You
Yours Faithfully


S.K. Ghosh
Public Information Officer

RTI REQUEST DETAILS

| | | | |
|---|---|------------------------------|-----------------|
| Registration No. : | GSTKT/R/E/21/00190 | Date of Receipt : | 14/02/2022 |
| Type of Receipt : | Online Receipt | Language of Request : | English |
| Name : | ITYUNJOY DAS KARMAKAR | Gender : | Male |
| Address : | | | |
| State : | Details not provided | Country : | India |
| Phone No. : | Details not provided | Mobile No. : | |
| Email : | anumrimama@rediffmail.com | | |
| Status(Rural/Urban) : | Urban | Education Status : | Graduate |
| Is Requester Below Poverty Line ? : | No | Citizenship Status : | Indian |
| Amount Paid : | 10) | Mode of Payment : | Payment Gateway |
| Does it concern the life or Liberty of a Person ? : | No(Normal) | Request Pertains to : | |
| Information Sought : | <p>As a citizen of India following information are sought under RTI Act, 2005 for the interest of people of India.</p> <p>1. The distinct Rules/ Sub-rules or clauses / sub-clauses / Sections/ sub-sections under CGST Act, 2017 by which the Company/Govt. departments has been enshrined to make a Policy to withhold CGST amount appearing in the invoice for payment of (i) 1st and Final bill under Works contract & (ii) Running bill under Works contract</p> | | |
| <input type="button" value="Print"/> <input type="button" value="Save"/> <input type="button" value="Close"/> | | | |

West Bengal Electronics Industry Development Corporation Limited

Webel Bhavan, Block EP & GP, Sector V, Bidhannagar, Salt Lake, Kolkata - 700 091
Phone 91 33 2339 2234/228/270/252 • Fax : 91 33-2357 1711 • e-mail : contact@webel-india.com
PAN : AAACW2411Q • TAN : CALW00084A • GSTIN : 19AAACW2411Q121 • CIN : U52209WB1974SGC029237

WBEIDC/SEC/RTI/21-22/17

10/02/2022

To
Shri Mrityunjoy Das Karmakar
52/A Telipara Lane
P.O. Chatra, Distr. Hoogly
Pin - 712204

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(aa) the details of the invoice or debit note referred to in clause (a) has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note in the manner specified under section 37;

(b) he has received the goods or services or both.


(c) subject to the provisions of section 41, the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilisation of input tax credit admissible in respect of the said supply; and

(d) he has furnished the return under section 39:]

On the background of aforesaid, the Company have made a policy to withhold the tax amount appearing in the invoice, if the same is not reflecting correctly in GSTR - 2B for the relevant period."

This is for your necessary information.

Thanking You
Yours Faithfully


S.K. Ghosh
Public Information Officer